

**FARMLAND PRESERVATION CREDIT PROGRAM  
AND FARMLAND TAX RELIEF PROGRAM 2005**

Approximately \$24.9 million in direct benefits was distributed to Wisconsin farmers in 2005 through the Farmland Preservation Credit Program and the Farmland Tax Relief Credit Program.

About 19,500 farmers claimed Farmland Preservation Credits amounting to \$13.3 million, and 54,100 farmers received Farmland Tax Relief Credits totaling \$11.6 million. The credits are paid as an offset to state income tax or as a cash refund if the credit exceeds income tax due. The Farmland Preservation Credit and the Farmland Tax Relief Credit may not exceed 95% of the property taxes accrued on the farm.

The goals of the Farmland Preservation Credit Program are twofold: to preserve Wisconsin farmland by means of local land use planning and soil conservation practices and to provide property tax relief to farmland owners. To qualify for the credit, farmland must be 35 acres or more and zoned for exclusive agricultural use or be subject to a preservation agreement between the farmland owner and the state. About 80% of the claims are for land meeting the zoning criteria and 20% are for land covered by agreements. In addition, all participants must comply with soil and water conservation standards set by the state Land Conservation Board.

Farmland Preservation Credits averaged \$684 per claimant, equal to 20% of claimants' average property tax bills. Approximately 36% of farm owners with 35 acres or more claimed Farmland Preservation Credits in 2005.

Table 1 shows statistics on participation in the program by county. The largest total credit payments were in Columbia, Dane, Dodge, Fond du Lac, Iowa, and Jefferson counties.

The Farmland Tax Relief Credit Program provides direct benefits to all farmland owners with 35 or more acres. The credit is computed as a percentage of up to \$10,000 of property taxes, with the maximum credit at \$1,500. The Department of Revenue annually determines the credit percentage so that expenditures on the credit for all claimants (individual and corporate) will total \$15 million, adjusted up or down for expenditures in excess of, or less than, this amount in the prior fiscal year. The 2005 credit (for tax year 2004) equaled 15% of the first \$10,000 of 2004 property taxes and averaged \$215. The 2006 credit (for tax year 2005) is set at 20%. Table 2 shows by county the Farmland Tax Relief payments made in 2005.

Data in both tables are shown for the county in which the claimant lives, which may not be the same as the county in which the farmland is located.

**TABLE 1**  
**FARMLAND PRESERVATION CREDIT BY COUNTY, 2005**  
**(2004 Property Tax Year)**

County	Number of Claims	Amount of Credit (\$)	Average Credit (\$)	Participation Rate (1) (%)
ADAMS	33	\$31,938	\$968	17.0%
ASHLAND	10	3,100	310	16.7
BARRON	384	310,654	809	37.0
BAYFIELD	34	27,255	802	26.4
BROWN	733	407,205	556	66.6
BUFFALO	203	161,890	797	25.9
BURNETT	23	26,616	1,157	15.0
CALUMET	274	144,326	527	33.8
CHIPPEWA	78	34,091	437	6.7
CLARK	75	48,190	643	4.6
COLUMBIA	827	625,746	757	62.6
CRAWFORD	156	157,615	1,010	22.7
DANE	1,657	1,074,927	649	62.0
DODGE	789	537,484	681	40.5
DOOR	67	34,763	519	14.2
DOUGLAS	D	D	D	D
DUNN	186	143,034	769	16.7
EAU CLAIRE	216	187,381	868	29.1
FLORENCE	D	D	D	D
FOND DU LAC	1,160	671,083	579	74.1
FOREST	D	D	D	D
GRANT	799	452,513	566	39.0
GREEN	200	125,295	626	17.8
GREEN LAKE	242	183,873	760	44.5
IOWA	957	752,439	786	85.1
IRON	D	D	D	D
JACKSON	49	36,153	738	9.4
JEFFERSON	910	590,243	649	73.6
JUNEAU	49	48,440	989	10.2
KENOSHA	30	12,406	414	13.3
KEWAUNEE	631	360,998	572	72.9
LA CROSSE	261	232,498	891	49.0
LAFAYETTE	523	396,582	758	48.8
LANGLADE	206	112,644	547	62.4
LINCOLN	9	6,462	718	4.0
MANITOWOC	786	482,744	614	63.5
MARATHON	349	228,272	654	18.6%

**TABLE 1 (cont.)  
FARMLAND PRESERVATION CREDIT BY COUNTY, 2005  
(2004 Property Tax Year)**

County	Number of Claims	Amount of Credit (\$)	Average Credit (\$)	Participation Rate (1) (%)
MARINETTE	16	\$8,337	\$521	4.9%
MARQUETTE	40	35,025	876	14.6
MILWAUKEE	30	6,899	230	23.3
MONROE	85	65,954	776	8.3
OCONTO	30	18,373	612	4.2
ONEIDA	D	D	D	D
OUTAGAMIE	342	167,074	489	29.6
OZAUKEE	167	102,988	617	51.9
PEPIN	86	63,430	738	22.1
PIERCE	147	133,507	908	16.7
POLK	70	50,111	716	9.4
PORTAGE	110	85,703	779	15.6
PRICE	17	12,580	740	11.7
RACINE	39	26,602	682	9.5
RICHLAND	461	394,902	857	63.9
ROCK	843	535,665	635	70.0
RUSK	45	26,871	597	12.8
ST. CROIX	273	175,213	642	29.0
SAUK	561	470,629	839	43.8
SAWYER	D	D	D	D
SHAWANO	367	238,825	651	30.9
SHEBOYGAN	617	344,404	558	65.8
TAYLOR	32	36,063	1,127	5.3
TREMPEALEAU	321	239,914	747	27.1
VERNON	273	233,103	854	21.5
VILAS	D	D	D	D
WALWORTH	451	276,068	612	60.7
WASHBURN	9	7,568	841	5.9
WASHINGTON	129	81,789	634	18.4
WAUKESHA	108	58,718	544	29.8
WAUPACA	100	55,514	555	12.1
WAUSHARA	33	28,088	851	9.1
WINNEBAGO	153	86,129	563	21.9
WOOD	38	20,225	532	4.9
OTHER (2)	264	398,285	1,509	53.3%
Total Individuals	19,184	\$13,143,773	\$685	35.6%
Total Corporations	318	200,156	629	41.3
Total (Indiv. + Corp.)	19,502	\$13,343,929	\$684	36.0%

**NOTES:**

Data on number of claims and credit amount for individuals are from tax returns processed between July 1, 2004 and June 30, 2005. Data on number and amount of corporate credits are from taxes returns processed between January 1, 2005 and December 31, 2005. The data are based on county of claimant, which may not be the same as the county in which the farmland is located.

(D) Data for counties with 5 or fewer claimants are not disclosed; however, data for these counties are included in the state totals.

(1) Estimated participation rate is the number of Farmland Preservation Credit claimants in the county as a percentage of the number of Farmland Tax Relief claimants in the county as shown in Table 2.

(2) Includes credits on returns for which no county is specified and out-of-state returns.

**TABLE 2**  
**FARMLAND TAX RELIEF CREDIT BY COUNTY, 2005**  
**(2004 Property Tax Year)**

County	Number of Claims	Amount of Credit (\$)	Average Credit (\$)
ADAMS	194	\$81,999	\$423
ASHLAND	60	15,232	254
BARRON	1,037	203,609	196
BAYFIELD	129	31,722	246
BROWN	1,101	158,950	144
BUFFALO	783	293,025	374
BURNETT	153	32,289	211
CALUMET	810	106,327	131
CHIPPEWA	1,169	222,791	191
CLARK	1,633	255,556	156
COLUMBIA	1,322	305,934	231
CRAWFORD	688	139,083	202
DANE	2,671	675,397	253
DODGE	1,949	390,047	200
DOOR	471	64,996	138
DOUGLAS	50	8,952	179
DUNN	1,115	291,339	261
EAU CLAIRE	741	139,785	189
FLORENCE	20	4,848	242
FOND DU LAC	1,565	243,721	156
FOREST	42	7,963	190
GRANT	2,050	368,009	180
GREEN	1,121	237,838	212
GREEN LAKE	544	110,000	202
IOWA	1,124	246,300	219
IRON	D	D	D
JACKSON	524	166,313	317
JEFFERSON	1,236	222,402	180
JUNEAU	481	132,404	275
KENOSHA	226	60,735	269
KEWAUNEE	866	119,415	138
LA CROSSE	533	183,769	345
LAFAYETTE	1,072	251,212	234
LANGLADE	330	73,845	224
LINCOLN	227	57,320	253
MANITOWOC	1,238	179,746	145
MARATHON	1,875	387,653	207

**TABLE 2 (cont.)  
FARMLAND TAX RELIEF CREDIT BY COUNTY, 2005  
(2004 Property Tax Year)**

County	Number of Claims	Amount of Credit (\$)	Average Credit (\$)
MARINETTE	328	\$72,004	\$220
MARQUETTE	274	79,712	291
MILWAUKEE	129	27,961	217
MONROE	1,022	263,365	258
OCONTO	720	128,900	179
ONEIDA	35	12,469	356
OUTAGAMIE	1,154	155,597	135
OZAUKEE	322	70,855	220
PEPIN	389	108,713	279
PIERCE	880	210,703	239
POLK	745	159,450	214
PORTAGE	704	184,228	262
PRICE	145	32,613	225
RACINE	411	92,910	226
RICHLAND	722	176,366	244
ROCK	1,204	265,392	220
RUSK	352	56,507	161
ST. CROIX	943	188,742	200
SAUK	1,280	360,322	282
SAWYER	77	21,654	281
SHAWANO	1,187	234,651	198
SHEBOYGAN	937	152,800	163
TAYLOR	599	132,374	221
TREMPEALEAU	1,185	292,932	247
VERNON	1,268	254,986	201
VILAS	26	7,754	298
WALWORTH	743	168,223	226
WASHBURN	152	35,139	231
WASHINGTON	700	146,272	209
WAUKESHA	363	86,412	238
WAUPACA	828	168,446	203
WAUSHARA	364	100,690	277
WINNEBAGO	698	115,592	166
WOOD	782	148,363	190
MENOMINEE	D	D	D
OTHER*	495	105,927	214
Total Individuals	53,330	\$11,279,616	\$212
Total Corporations	770	\$332,982	\$432
Total (Indiv. + Corp.)	54,100	\$11,612,598	\$215

## NOTES:

Data on number of claims and credit amount for individuals are from tax returns processed between July 1, 2004 and June 30, 2005.

Data on the number and amount of corporate credits are from tax returns processed between January 1, 2005 and December 31, 2005.

The data are based on county of claimant, which may not be the same as the county in which the farmland is located.

\* Includes credits on returns for which no county is specified and out of state returns.